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From:

Sent: Thursday, March 12, 2009 10:01:22 AM

To: Cc:

Subject: Your vm

Here is a link to the guidance that Appeals issued in response to Hoyle. This was coordinated with and . If it doesn't answer your question please give me a call. http://appeals.web.irs.gov/tech_services/collection/documents/HoyleVCommish.pdf